

# 2003-05 Performance Progress Report

## For Quarter Ending 12/31/2003

Agency 165

### Board of Accountancy

#### Mission

The Board of Accountancy was established by the Washington State Legislature to:

Protect the public interest,  
Enhance the reliability of information used for guidance in financial transactions or for accounting for or assessing financial status or performance,  
establish one set of qualifications to be a CPA,  
Assure that CPAs practicing in Washington have qualifications equivalent to those practicing in other states,  
Establish ethical standards, continuing education requirements, and technical standards for CPA', CPA firms, and non-CPA owners of CPA firms and ensure those requirements and standards are met,  
Regulate the ownership of CPA firms,  
Regulate CPAs licensed in other states and exercising practice privileges for practicing public accounting and using the CPA title in Washington state,  
Publish consumer alerts and public protection information regarding persons and firms who violate the Public Accountancy Act and Board rules, and  
Provide general consumer protection information to the public.

**Goal** Individuals obtaining Board CPA certification and/or licensure meet or exceed minimum generally accepted technical competency standards, understand professional conduct standards, and possess good character.

**Performance Measure** Percentage of applicants determined ineligible to take the CPA exam is 4% or less.

\* pm state wide results #11

Outcome	Fiscal Year 2004				Fiscal Year 2005			
	<u>Quarter 1</u>	<u>Quarter 2</u>	<u>Quarter 3</u>	<u>Quarter 4</u>	<u>Quarter 5</u>	<u>Quarter 6</u>	<u>Quarter 7</u>	<u>Quarter 8</u>
Estimate				4%				4%
Actual								
Date Measured								

**Goal** Each licensed CPA firm adheres to standards prescribed for CPA practices and each firm meets legal requirements for form of practice.

**Performance Measure** Undertake an on-site field review of 60% of CPA firms receiving an unacceptable Quality Assurance Review grade.

\* SR #6

Output	Fiscal Year 2004				Fiscal Year 2005			
	<u>Quarter 1</u>	<u>Quarter 2</u>	<u>Quarter 3</u>	<u>Quarter 4</u>	<u>Quarter 5</u>	<u>Quarter 6</u>	<u>Quarter 7</u>	<u>Quarter 8</u>
Estimate				60%				60%
Actual								
Date Measured								

**Goal** Publish consumer alerts and public protection information regarding persons and firms who violate the Act or board rules and provide general consumer protection information to the public.

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**Performance Measure** Publish consumer awareness information reaching 60% of the population in Washington state.

\* SR #8

Outcome	Fiscal Year 2004				Fiscal Year 2005			
	<u>Quarter 1</u>	<u>Quarter 2</u>	<u>Quarter 3</u>	<u>Quarter 4</u>	<u>Quarter 5</u>	<u>Quarter 6</u>	<u>Quarter 7</u>	<u>Quarter 8</u>
Estimate				60%				60%
Actual								
Date Measured								

**Goal** Deter violations by CPAs, CPA firms, firm owners, exam applicants, license applicants, and unlicensed accountants by resolving inquiries and complaints promptly and fairly.

**Performance Measure** Maintain an average case load of 45 (FY04) and 50 (FY05) active investigations.

\* SR #8

Outcome	Fiscal Year 2004				Fiscal Year 2005			
	<u>Quarter 1</u>	<u>Quarter 2</u>	<u>Quarter 3</u>	<u>Quarter 4</u>	<u>Quarter 5</u>	<u>Quarter 6</u>	<u>Quarter 7</u>	<u>Quarter 8</u>
Estimate				45				50
Actual								
Date Measured								